

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 61-35

July 27, 1961

REPORTING OF IMPORTED SPIRITS ON FORM 2730

Proprietors of distilled spirits
plants and others concerned:

Purpose. This circular is issued to advise you that imported spirits received at your production facility for redistillation should be specifically identified and separately reported on Form 2730. Pending revision of Form 2730 (7-60), the modified reporting system described herein should be used commencing with the report on Form 2730 for July 1961.

Background. Form 2730 (7-60) does not provide that imported spirits received for redistillation be identified as such and separately reported thereon. Separate reporting of such information on Form 2730 is necessary for statistical purposes.

Procedure. (1) Imported spirits received at your production facility for redistillation should be specifically identified and separately reported at line 16, section I, of Form 2730, and any such spirits on hand at the end of the month should likewise be reported by interlining at line 17(a), section I, of Form 2730.

(2) The quantities of imported spirits used for redistillation should be specifically identified and separately reported in sections II and IV of Form 2730.

This separate reporting will enable assistant regional commissioners to make a similar separation in preparing sections II and IV of Form 2740.

Inquiries. Inquiries in regard to this industry circular should refer to its number and be addressed to your assistant regional commissioner (alcohol and tobacco tax).


Dwight E. Avis
Director, Alcohol and Tobacco Tax Division